

BEER MANUFACTURER TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
EXCISE TAXES DIVISION
P O BOX 942879
SACRAMENTO CA 94279-6077

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

NOTE: To convert barrels to gallons, multiply number of barrels by 31. Round the resulting figures to the nearest gallon.

TRANSACTIONS DURING REPORTING PERIOD	BARRELS	GALLONS
1. Removed tax-paid (keg beer) <i>(per ATF form 5130.9)</i>	1.	
2. Removed tax-paid (case beer) <i>(per ATF form 5130.9)</i>	2.	
3. Removed for use at tavern on brewery premises <i>(per ATF form 5130.9)</i>	3.	
4. Removed for export <i>(per ATF form 5130.9)</i>	4.	
5. Total removals <i>(add lines 1, 2, 3, and 4)</i>	5.	
6. Imported into California <i>(attach BOE-269-A)</i>	6.	
7.	7.	
8. Total <i>(add lines 5, 6, and 7)</i>	8.	
9. Imported in or bulk transfers to U.S. Internal Revenue bond	9.	
10. Exported or sold for export <i>(per ATF form 5130.9)</i>	10.	
11. Returned to bond	11.	
12. Federal tax-paid beer destroyed under the supervision of a Board representative <i>(attach approved authorization)</i>	12.	
13. Other exemptions <i>(attach documentation)</i>	13.	
14. Total tax exempt transactions <i>(add lines 9 through 13)</i>	14.	
15. Total taxable sales <i>(subtract line 14 from line 8)</i>	15.	
16. Rate of tax per gallon	16.	\$
17. Total amount of tax due and payable <i>(multiply line 15 by line 16)</i>	17.	\$
18. Penalty <i>(if filed after the due date, see instructions on back)</i>	PENALTY 18.	\$
19. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	INTEREST 19.	\$
20. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 17, 18, and 19)</i>	20.	\$

IF YOU PAID BY CREDIT CARD AS DESCRIBED ON THE REVERSE SIDE, CHECK HERE [].

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
--------------------------	------------------	------

Make check or money order payable to State Board of Equalization.
Always write your account number on your check or money order. Make a copy of this document for your records.



INSTRUCTIONS - BEER MANUFACTURER TAX RETURN

Credit Card Payments. You can use a Discover/Novus, MasterCard, VISA, or American Express credit card to pay your taxes. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 800-272-9829 or through our website at www.boe.ca.gov. After authorizing your payment, check the box on your return indicating you have paid with a credit card. **Be sure to sign and mail your return.**

GENERAL

The California State Board of Equalization administers the California Alcoholic Beverage Tax Law, which includes the state excise tax on beer. The tax rate on beer is shown on this return.

FILING REQUIREMENTS

Report all beer in gallons. To convert barrels to gallons, multiply the number of barrels by 31. Round the resulting figure to the nearest gallon. A return must be filed by every beer manufacturer each month regardless of whether any tax is due. A duplicate of the return and copies of supporting federal forms must be retained on the licensed premises for verification by Board auditors. The return must be completed in every detail as called for on the return. A remittance for the amount due as shown on line 20 must accompany the return.

INTEREST AND PENALTY FOR LATE FILING

California law imposes a penalty for the late filing of this return regardless of whether any tax is due. The penalty for late payment of tax is 10 percent (0.10) of the amount of tax due together with interest on the tax from the date on which the tax is due and payable until the date of payment. The penalty for the late filing of this return is \$50.00. The penalties imposed shall be limited to either \$50.00, or 10 percent (0.10) of the amount of tax due, whichever is greater. The Board is authorized by law, for good cause, to extend the time for the filing of this return not to exceed one month. Any request for an extension should be made in writing addressed to the Board in Sacramento.

PREPARATION OF RETURN

- Lines 1 thru 3. Removed tax paid.** Enter the total gallons of Federal tax-paid beer removals as reported on your ATF form 5130.9.
- Line 4. Removed for export.** Enter the total gallons of beer removed for export from your ATF form 5130.9.
- Line 5. Total removals.** Enter the total gallons of beer removed from bond or on which you paid Federal Internal Revenue Tax.
- Line 6. Imported into California.** Enter the total gallons of beer imported into California. Include both in-bond and out-of-bond beer. This amount must be supported by attaching a completed form BOE-269-A, Beer and Wine Imported into California.
- Line 7.** Enter the total gallons of beer acquired on which the state excise tax has not been paid and which is not included on lines 5 or 6. Briefly explain the nature of the acquisition.
- Line 9. Imported in or bulk transfers to U.S. Internal Revenue bond.** Enter the total gallons of beer included on line 6 on which the Federal Internal Revenue tax has not yet been paid.
- Line 10. Exported or sold for export.** Enter the total gallons of beer exported or sold for export from California. Documents supporting any claim for exemption from tax must be retained on the licensed premises for verification by Board auditors for all transactions included in the claimed amount.
- Line 11. Returned to bond.** Enter the total gallons of beer returned to the bonded area of the brewery after removal therefrom.
- Line 12. Beer destroyed under supervision.** Enter the total gallons of Federal tax-paid beer destroyed under Board of Equalization supervision or preapproved for destruction by the Board of Equalization. An approved authorization to destroy beer should be attached to this return.
- Line 13.** Enter total gallons of beer sold, which are exempt from the state excise tax and are not included on lines 9 through 12. Include supporting documentation for exemptions with this tax return.
- Line 14. Total tax exempt transactions.** Add lines 9 through 13.

**If you wish additional information, please contact the State Board of Equalization, Excise Taxes Division,
450 N Street, P.O. Box 942879, Sacramento, CA 94279-0056, Telephone 800-400-7115.**